

## Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung  
benefit trust or private foundation)

OMB No. 1545-0047

2003

Open to Public  
Inspection

The organization may have to use a copy of this return to satisfy state reporting requirements.

**A** For the 2003 calendar year, or tax year beginning , and ending

**B** Check if applicable:  
☒ Address change  
☐ Name change  
☐ Initial return  
☐ Final return  
☐ Amended return  
☐ Application pending

**C** Name of organization  
 Creative Commons  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
 543 Howard Street, 5th Floor  
 City or town State or country ZIP + 4  
 San Francisco CA 94105-3013

**D** Employer identification number  
 04-3585301

**E** Telephone number  
 415-946-3068

**F** Accounting method: ☐ Cash ☒ Accrual  
☐ Other (specify) ▶

**G** Website: ▶ www.creativecommons.org

**J** Organization type (check only one) ▶ ☒ 501(c)(3) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

**K** Check here ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

**L** Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 1,010,392

**H and I** are not applicable to section 527 organizations.  
**H(a)** Is this a group return for affiliates? ☐ Yes ☒ No  
**H(b)** If "Yes," enter number of affiliates ▶  
**H(c)** Are all affiliates included? ☐ Yes ☐ No  
 (If "No," attach a list. See instructions.)  
**H(d)** Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No  
**I** Group Exemption Number ▶

**M** Check ☐ if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

**Part I** Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 18 of the instructions.)

Revenue	1	Contributions, gifts, grants, and similar amounts received:				
	a	Direct public support	1a	1,001,680		
	b	Indirect public support	1b			
	c	Government contributions (grants)	1c			
	d	Total (add lines 1a through 1c) (cash \$ 1,001,680 noncash \$ )	1d	1,001,680		
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2	0		
	3	Membership dues and assessments	3	0		
	4	Interest on savings and temporary cash investments	4	8,712		
	5	Dividends and interest from securities	5	0		
	6a	Gross rents	6a			
	b	Less: rental expenses	6b			
	c	Net rental income or (loss) (subtract line 6b from line 6a)	6c	0		
7	Other investment income (describe ▶ )	7	0			
Revenue	8a	Gross amount from sales of assets other than inventory	(A) Securities	0	8a	0
	b	Less: cost or other basis and sales expenses	0	8b	0	
	c	Gain or (loss) (attach schedule)	0	8c	0	
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8d	0		
	9	Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>				
	a	Gross revenue (not including \$ of contributions reported on line 1a)	9a	0		
	b	Less: direct expenses other than fundraising expenses	9b	0		
	c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c	0		
Revenue	10a	Gross sales of inventory, less returns and allowances	10a			
	b	Less: cost of goods sold	10b			
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c	0		
Expenses	11	Other revenue (from Part VII, line 103)	11	0		
	12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	1,010,392		
	13	Program services (from line 44, column (B))	13	534,012		
	14	Management and general (from line 44, column (C))	14	52,852		
	15	Fundraising (from line 44, column (D))	15	22,638		
	16	Payments to affiliates (attach schedule)	16	0		
	17	Total expenses (add lines 16 and 44, column (A))	17	609,502		
	18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	400,890		
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	1,427,148		
	20	Other changes in net assets or fund balances (attach explanation)	20	0		
Net Assets	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	1,828,038		

**Part II****Statement of Functional Expenses**

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See page 22 of the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ 0 noncash \$ 0)	0	0		
23	Specific assistance to individuals (attach schedule)	0			
24	Benefits paid to or for members (attach schedule)	0			
25	Compensation of officers, directors, etc.	159,942	130,390	14,424	15,128
26	Other salaries and wages	66,154	66,154		
27	Pension plan contributions	0			
28	Other employee benefits	5,250	4,568	315	367
29	Payroll taxes	20,647	17,963	1,239	1,445
30	Professional fundraising fees	0			
31	Accounting fees	2,600		2,600	
32	Legal fees	3,363	2,690	673	
33	Supplies	4,403	3,964	352	87
34	Telephone	2,887	2,511	289	87
35	Postage and shipping	0			
36	Occupancy	12,042	10,838	963	241
37	Equipment rental and maintenance	0			
38	Printing and publications	0			
39	Travel	50,847	43,220	2,542	5,085
40	Conferences, conventions, and meetings	10,897	9,807	1,090	
41	Interest	0			
42	Depreciation, depletion, etc. (attach schedule) See Stmt 1	2,798	2,519	224	55
43	Other expenses not covered above (itemize): a Insurance	28,925	26,032	2,893	
	b Payroll expense	1,529		1,529	
	c Website development and hosting	20,876	18,788	2,088	
	d Contractor fees	189,142	169,123	20,019	
	e Publicity and communications	20,872	19,828	1,044	
	f Miscellaneous	6,328	5,697	504	127
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15	609,502	534,092	52,788	22,622

**Joint Costs.** Check ☒ if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☒ No

If "Yes," enter (i) the aggregate amount of these joint costs \$ 0; (ii) the amount allocated to Program services \$ ;

(iii) the amount allocated to Management and general \$ ; and (iv) the amount allocated to Fundraising \$

**Part III****Statement of Program Service Accomplishments** (See page 25 of the instructions.)

What is the organization's primary exempt purpose? ☒ To build a layer of reasonable, flexible copyright.

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

**Program Service Expenses**  
Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)

a	SEE STATEMENT 2	
	(Grants and allocations \$ )	534,092
b		
	(Grants and allocations \$ )	
c		
	(Grants and allocations \$ )	
d		
	(Grants and allocations \$ )	
e	Other program services (attach schedule)	(Grants and allocations \$ )
f	Total of Program Service Expenses (should equal line 44, column (B), Program services)	534,092

**Part IV****Balance Sheets** (See page 25 of the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.			(A) Beginning of year		(B) End of year
Assets	45	Cash—non-interest-bearing . . . . .	0	45	
	46	Savings and temporary cash investments . . . . .	525,415	46	855,150
	47 a	Accounts receivable . . . . .	47a 0		
	b	Less: allowance for doubtful accounts . . . . .	47b 0	47c	0
	48 a	Pledges receivable . . . . .	48a 0		
	b	Less: allowance for doubtful accounts . . . . .	48b 0	48c	0
	49	Grants receivable . . . . .	900,000	49	1,000,000
	50	Receivables from officers, directors, trustees, and key employees (attach schedule) See Statement 4 . . . . .	20,979	50	16,618
	51 a	Other notes and loans receivable (attach schedule) . . . . .	51a 0		
	b	Less: allowance for doubtful accounts . . . . .	51b 0	51c	0
	52	Inventories for sale or use . . . . .	0	52	
	53	Prepaid expenses and deferred charges . . . . .	0	53	
	54	Investments—securities (attach schedule) . . . . . <input type="checkbox"/> Cost <input type="checkbox"/> FMV	0	54	0
	55 a	Investments—land, buildings, and equipment: basis . . . . .	55a 0		
	b	Less: accumulated depreciation (attach schedule) . . . . .	55b 0	55c	0
	56	Investments—other (attach schedule) . . . . .	0	56	0
	57 a	Land, buildings, and equipment: basis . . . . .	57a 13,854		
	b	Less: accumulated depreciation (attach schedule) . . . . . See Statement 1	57b 4,606	57c	9,248
	58	Other assets (describe . . . . . )	0	58	0
59	<b>Total assets</b> (add lines 45 through 58) (must equal line 74) . . . . .	1,452,980	59	1,881,016	
Liabilities	60	Accounts payable and accrued expenses . . . . .	25,832	60	52,978
	61	Grants payable . . . . .	0	61	
	62	Deferred revenue . . . . .	0	62	
	63	Loans from officers, directors, trustees, and key employees (attach schedule) . . . . .	0	63	0
	64 a	Tax-exempt bond liabilities (attach schedule) . . . . .	0	64a	0
	b	Mortgages and other notes payable (attach schedule) . . . . .	0	64b	0
	65	Other liabilities (describe . . . . . )	0	65	0
66	<b>Total liabilities</b> (add lines 60 through 65) . . . . .	25,832	66	52,978	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.				
	67	Unrestricted . . . . .	527,148	67	828,038
	68	Temporarily restricted . . . . .	900,000	68	1,000,000
	69	Permanently restricted . . . . .	0	69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.				
	70	Capital stock, trust principal, or current funds . . . . .	0	70	
	71	Paid-in or capital surplus, or land, building, and equipment fund . . . . .	0	71	
	72	Retained earnings, endowment, accumulated income, or other funds . . . . .	0	72	
73	<b>Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21) . . . . .	1,427,148	73	1,828,038	
74	<b>Total liabilities and net assets / fund balances</b> (add lines 66 and 73) . . . . .	1,452,980	74	1,881,016	

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

**Part IV-A** Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See page 27 of the instructions.)

<b>a</b>	Total revenue, gains, and other support per audited financial statements . . . . .	<b>a</b>	N/A
<b>b</b>	Amounts included on line <b>a</b> but not on line 12, Form 990:		
(1)	Net unrealized gains on investments . . . \$		
(2)	Donated services and use of facilities . . . \$		
(3)	Recoveries of prior year grants . . . \$		
(4)	Other (specify):		
	\$		
	\$		
	Add amounts on lines (1) through (4) . . .	<b>b</b>	0
<b>c</b>	Line <b>a</b> minus line <b>b</b> . . . . .	<b>c</b>	0
<b>d</b>	Amounts included on line 12, Form 990 but not on line <b>a</b> :		
(1)	Investment expenses not included on line 6b, Form 990 . . . \$		
(2)	Other (specify):		
	\$		
	\$		
	Add amounts on lines (1) and (2) . . .	<b>d</b>	0
<b>e</b>	Total revenue per line 12, Form 990 (line <b>c</b> plus line <b>d</b> ) . . . . .	<b>e</b>	N/A

**Part IV-B** Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

<b>a</b>	Total expenses and losses per audited financial statements . . . . .	<b>a</b>	N/A
<b>b</b>	Amounts included on line <b>a</b> but not on line 17, Form 990:		
(1)	Donated services and use of facilities . . . \$		
(2)	Prior year adjustments reported on line 20, Form 990 . . . . . \$		
(3)	Losses reported on line 20, Form 990 . . . \$		
(4)	Other (specify):		
	\$		
	\$		
	Add amounts on lines (1) through (4) . . .	<b>b</b>	0
<b>c</b>	Line <b>a</b> minus line <b>b</b> . . . . .	<b>c</b>	0
<b>d</b>	Amounts included on line 17, Form 990 but not on line <b>a</b> :		
(1)	Investment expenses not included on line 6b, Form 990 . . . \$		
(2)	Other (specify):		
	\$		
	\$		
	Add amounts on lines (1) and (2) . . .	<b>d</b>	0
<b>e</b>	Total expenses per line 17, Form 990 (line <b>c</b> plus line <b>d</b> ) . . . . .	<b>e</b>	N/A

**Part V** List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated; see page 27 of the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
Name _____ Str _____ City _____ ST _____	Title _____ Hr/WK _____			
Name _____ Str _____ City _____ ST _____ ZIP _____	Title _____ Hr/WK _____			
Name _____ Str _____ City _____ ST _____ ZIP _____	Title _____ Hr/WK _____			
Name _____ Str _____ City Key Employees & ST _____ ZIP _____	Title _____ Hr/WK _____			
Name Board of Directors Str _____ City See Statement 3 ST _____ ZIP _____	Title _____ Hr/WK _____			
Name _____ Str _____ City _____ ST _____ ZIP _____	Title _____ Hr/WK _____			
Name _____ Str _____ City _____ ST _____ ZIP _____	Title _____ Hr/WK _____			
Name _____ Str _____ City _____ ST _____ ZIP _____	Title _____ Hr/WK _____			
Name _____ Str _____ City _____ ST _____ ZIP _____	Title _____ Hr/WK _____			
Name _____ Str _____ City _____ ST _____ ZIP _____	Title _____ Hr/WK _____			

**75** Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? If "Yes," attach schedule—see page 28 of the instructions.

Yes ☐ No ☒

**Part VI** Other Information (See page 28 of the instructions.)

	Yes	No
<b>76</b> Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity . . . . .	<b>76</b>	X
<b>77</b> Were any changes made in the organizing or governing documents but not reported to the IRS? . . . . . If "Yes," attach a conformed copy of the changes.	<b>77</b>	X
<b>78 a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? . . . . .	<b>78a</b>	X
<b>b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? . . . . .	<b>78b</b> N/A	
<b>79</b> Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement . . . . .	<b>79</b>	X
<b>80 a</b> Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization? . . . . .	<b>80a</b>	X
<b>b</b> If "Yes," enter the name of the organization <b>▶ N/A</b> . . . . . and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.		
<b>81 a</b> Enter direct and indirect political expenditures. See line 81 instructions . . . . . <b>81a</b> N/A		
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year? . . . . .	<b>81b</b>	X
<b>82 a</b> Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value? . . . See Statement 5	<b>82a</b> X	
<b>b</b> If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.) . . . <b>82b</b> 145,441		
<b>83 a</b> Did the organization comply with the public inspection requirements for returns and exemption applications? . . . . .	<b>83a</b> X	
<b>b</b> Did the organization comply with the disclosure requirements relating to quid pro quo contributions? . . . . .	<b>83b</b> X	
<b>84 a</b> Did the organization solicit any contributions or gifts that were not tax deductible? . . . . .	<b>84a</b>	X
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .	<b>84b</b> N/A	
<b>85 501(c)(4), (5), or (6) organizations. a</b> Were substantially all dues nondeductible by members? . . . . .	<b>85a</b>	
<b>b</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less? . . . . .	<b>85b</b>	
If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		
<b>c</b> Dues, assessments, and similar amounts from members . . . . . <b>85c</b> N/A		
<b>d</b> Section 162(e) lobbying and political expenditures . . . . . <b>85d</b> N/A		
<b>e</b> Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices . . . . . <b>85e</b> N/A		
<b>f</b> Taxable amount of lobbying and political expenditures (line 85d less 85e) . . . . . <b>85f</b> N/A		
<b>g</b> Does the organization elect to pay the section 6033(e) tax on the amount on line 85f? . . . . .	<b>85g</b> N/A	
<b>h</b> If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? . . . . .	<b>85h</b> N/A	
<b>86 501(c)(7) orgs. Enter: a</b> Initiation fees and capital contributions included on line 12 . . . . . <b>86a</b> N/A		
<b>b</b> Gross receipts, included on line 12, for public use of club facilities . . . . . <b>86b</b> N/A		
<b>87 501(c)(12) orgs. Enter: a</b> Gross income from members or shareholders . . . . . <b>87a</b> N/A		
<b>b</b> Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . . <b>87b</b> N/A		
<b>88</b> At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX . . . . .	<b>88</b>	X
<b>89 a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ 0 ; section 4912 ▶ 0 ; section 4955 ▶ 0</b>		
<b>b 501(c)(3) and 501(c)(4) orgs.</b> Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction . . . . .	<b>89b</b>	X
<b>c</b> Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . . . ▶ 0		
<b>d</b> Enter: Amount of tax on line 89c, above, reimbursed by the organization . . . . . ▶ 0		
<b>90 a</b> List the states with which a copy of this return is filed ▶ California		
<b>b</b> Number of employees employed in the pay period that includes March 12, 2003 (See instructions.) <b>90b</b> 3		
<b>91</b> The books are in care of ▶ Name The Organization Telephone no. ▶ 415-946-3068 Located at ▶ 543 Howard St, 5th Floor City San Francisco ST CA Zip +4 ▶ 94105		
<b>92</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here . . . . . ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ <b>92</b> N/A		

**Part VII Analysis of Income-Producing Activities** (See page 33 of the instructions.)**Note:** Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
<b>93</b> Program service revenue:					
a _____					
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments . . . . .					
g Fees and contracts from government agencies . . . . .					
<b>94</b> Membership dues and assessments . . . . .					
<b>95</b> Interest on savings and temporary cash investments . . . . .			14	8,712	
<b>96</b> Dividends and interest from securities . . . . .					
<b>97</b> Net rental income or (loss) from real estate:					
a debt-financed property . . . . .					
b not debt-financed property . . . . .					
<b>98</b> Net rental income or (loss) from personal property . . . . .					
<b>99</b> Other investment income . . . . .					
<b>100</b> Gain or (loss) from sales of assets other than inventory . . . . .					
<b>101</b> Net income or (loss) from special events . . . . .					
<b>102</b> Gross profit or (loss) from sales of inventory . . . . .					
<b>103</b> Other revenue: a _____					
b _____					
c _____					
d _____					
e _____					
<b>104</b> Subtotal (add columns (B), (D), and (E)) . . . . .		0		8,712	0
<b>105</b> Total (add line 104, columns (B), (D), and (E)) . . . . .					8,712

**Note:** Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See page 34 of the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
N/A	

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See page 34 of the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%		0	0
	%		0	0
	%		0	0
	%		0	0

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See page 34 of the instructions.)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

**Note:** If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

<b>Please Sign Here</b>	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.			
	Signature of officer _____		Date _____	
	Type or print name and title. _____			
<b>Preparer's Use Only</b>	Preparer's signature <u>Crosby &amp; Kaneda</u>	Date <u>11/1/2004</u>	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN (See Gen. Inst. W)
	Firm's name (or yours if self-employed), address, and ZIP + 4 <u>Crosby and Kaneda, CPAs</u> <u>1611 Telegraph Ave., Ste 318, Oakland, CA 94612</u>	EIN <u>94-3243888</u>	Phone no. <u>510-835-2727</u>	



**SCHEDULE A**  
(Form 990 or 990-EZ)

**Organization Exempt Under Section 501(c)(3)**

OMB No. 1545-0047

(Except Private Foundation) and Section 501(e), 501(f), 501(k),  
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

**Supplementary Information—(See separate instructions.)**

**2003**

Department of the Treasury  
Internal Revenue Service

**MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization

Employer identification number

Creative Commons

04-3585301

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**

(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Name Str None				
City ST	Title			
Zip Country	Avg hr/wk			
Name				
Str				
City ST	Title			
Zip Country	Avg hr/wk			
Name				
Str				
City ST	Title			
Zip Country	Avg hr/wk			
Name				
Str				
City ST	Title			
Zip Country	Avg hr/wk			
Name				
Str				
City ST	Title			
Zip Country	Avg hr/wk			
Total number of other employees paid over \$50,000	0			

**Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services**

(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
Name Mike Linksvayer Str 3875 18th Street, Apt 12 City San Francisco, ST CA ZIP 94114 Country	Check here if a business <input type="checkbox"/> Tech consulting	54,170
Name Str City ST ZIP Country	Check here if a business <input type="checkbox"/>	
Name Str City ST ZIP Country	Check here if a business <input type="checkbox"/>	
Name Str City ST ZIP Country	Check here if a business <input type="checkbox"/>	
Name Str City ST ZIP Country	Check here if a business <input type="checkbox"/>	
Name Str City ST ZIP Country	Check here if a business <input type="checkbox"/>	
Total number of others receiving over \$50,000 for professional services		





**Part IV-A Support Schedule** (Complete only if you checked a box on line 10, 11, or 12.) **Use cash method of accounting.****Note:** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in) . . . . . ▶	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.) . . . . .	1,115,000	2,453			1,117,453
<b>16</b> Membership fees received . . . . .					0
<b>17</b> Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose . . . . .					0
<b>18</b> Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975 . . . . .	2,584				2,584
<b>19</b> Net income from unrelated business activities not included in line 18 . . . . .					0
<b>20</b> Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf . . . . .					0
<b>21</b> The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge . . . . .					0
<b>22</b> Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets . . . . .					0
<b>23</b> Total of lines 15 through 22 . . . . .	1,117,584	2,453	0	0	1,120,037
Line 23 minus line 17 . . . . .	1,117,584	2,453	0	0	1,120,037
Enter 1% of line 23 . . . . .	11,176	25	0	0	
<b>26</b> Organizations described on lines 10 or 11: <b>a</b> Enter 2% of amount in column (e), line 24 . . . . . ▶					<b>26a</b> 22,401
<b>b</b> Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1999 through 2002 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts ▶					<b>26b</b> 1,070,198
<b>c</b> Total support for section 509(a)(1) test: Enter line 24, column (e) . . . . . ▶					<b>26c</b> 1,120,037
<b>d</b> Add: Amounts from column (e) for lines: 18 <u>2,584</u> 19 <u>0</u> 22 <u>0</u> 26b <u>1,070,198</u> . . . . . ▶					<b>26d</b> 1,072,782
<b>e</b> Public support (line 26c minus line 26d total) . . . . . ▶					<b>26e</b> 47,255
<b>f</b> Public support percentage (line 26e (numerator) divided by line 26c (denominator)) . . . . . ▶					<b>26f</b> 4.22%
<b>27</b> Organizations described on line 12: <b>a</b> For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year: (2002) <u>N/A</u> (2001) <u>N/A</u> (2000) <u>N/A</u> (1999) <u>N/A</u> . . . . .					
<b>b</b> For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: (2002) <u>N/A</u> (2001) <u>N/A</u> (2000) <u>N/A</u> (1999) <u>N/A</u> . . . . .					
<b>c</b> Add: Amounts from column (e) for lines: 15 <u>0</u> 16 <u>0</u> 17 <u>0</u> 20 <u>0</u> 21 <u>0</u> . . . . . ▶					<b>27c</b> 0
<b>d</b> Add: Line 27a total <u>0</u> and line 27b total <u>0</u> . . . . . ▶					<b>27d</b> 0
<b>e</b> Public support (line 27c total minus line 27d total) . . . . . ▶					<b>27e</b> 0
<b>f</b> Total support for section 509(a)(2) test: Enter amount from line 23, column (e) . . . . . ▶					<b>27f</b> 0
<b>g</b> Public support percentage (line 27e (numerator) divided by line 27f (denominator)) . . . . . ▶					<b>27g</b> 0.00%
<b>h</b> Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) . . . . . ▶					<b>27h</b> 0.00%
<b>28</b> Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1999 through 2002, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.					

**Part V Private School Questionnaire** (See page 7 of the instructions.)

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

	Yes	No
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? . . . . .	29	
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? . . . . .	30	
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? . . . . . If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.) ..... ..... .....	31	
32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff? . . . . .	32a	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? . . . . .	32b	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? . . . . .	32c	
d Copies of all material used by the organization or on its behalf to solicit contributions? . . . . .	32d	
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.) ..... .....		
Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges? . . . . .	33a	
b Admissions policies? . . . . .	33b	
c Employment of faculty or administrative staff? . . . . .	33c	
d Scholarships or other financial assistance? . . . . .	33d	
e Educational policies? . . . . .	33e	
f Use of facilities? . . . . .	33f	
g Athletic programs? . . . . .	33g	
h Other extracurricular activities? . . . . .	33h	
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.) ..... .....		
34 a Does the organization receive any financial aid or assistance from a governmental agency? . . . . .	34a	
b Has the organization's right to such aid ever been revoked or suspended? . . . . . If you answered "Yes" to either 34a or b, please explain using an attached statement.	34b	
35 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation . . . . .	35	

**Part VI-A****Lobbying Expenditures by Electing Public Charities** (See page 9 of the instructions.)(To be completed **ONLY** by an eligible organization that filed Form 5768)Check **a** ☐ If the organization belongs to an affiliated group.Check **b** ☐ if you checked "a" and "limited control" provisions apply.**Limits on Lobbying Expenditures**

(The term "expenditures" means amounts paid or incurred.)

		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36	Total lobbying expenditures to influence public opinion (grassroots lobbying) . . . . .	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying) . . . . .	37	
38	Total lobbying expenditures (add lines 36 and 37) . . . . .	38	0
39	Other exempt purpose expenditures . . . . .	39	
40	Total exempt purpose expenditures (add lines 38 and 39) . . . . .	40	0
41	Lobbying nontaxable amount. Enter the amount from the following table— If the amount on line 40 is— Not over \$500,000 . . . . . 20% of the amount on line 40 Over \$500,000 but not over \$1,000,000 . . . . . \$100,000 plus 15% of the excess over \$500,000 Over \$1,000,000 but not over \$1,500,000 . . . . . \$175,000 plus 10% of the excess over \$1,000,000 Over \$1,500,000 but not over \$17,000,000 . . . . . \$225,000 plus 5% of the excess over \$1,500,000 Over \$17,000,000 . . . . . \$1,000,000	41	0
42	Grassroots nontaxable amount (enter 25% of line 41) . . . . .	42	0
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36 . . . . .	43	0
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38 . . . . .	44	0

**Caution:** If there is an amount on either line 43 or line 44, you must file Form 4720.**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.

See the instructions for lines 45 through 50 on page 11 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
45 Lobbying nontaxable amount . . . . .	0	0	0	0	0
46 Lobbying ceiling amount (150% of line 45(e)) . . . . .					0
47 Total lobbying expenditures . . . . .	0	0	0	0	0
48 Grassroots nontaxable amount . . . . .	0	0	0	0	0
49 Grassroots ceiling amount (150% of line 48(e)) . . . . .					0
50 Grassroots lobbying expenditures . . . . .	0	0	0	0	0

**Part VI-B****Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A) (See page 12 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

	Yes	No	Amount
a Volunteers . . . . .		X	
b Paid staff or management (Include compensation in expenses reported on lines c through h.) . . . . .		X	
c Media advertisements . . . . .		X	0
d Mailings to members, legislators, or the public . . . . .		X	0
e Publications, or published or broadcast statements . . . . .		X	0
f Grants to other organizations for lobbying purposes . . . . .		X	0
g Direct contact with legislators, their staffs, government officials, or a legislative body . . . . .		X	0
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means . . . . .		X	0
i Total lobbying expenditures (Add lines c through h.) . . . . .			0

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.



**Schedule B**(Form 990, 990-EZ,  
or 990-PF)Department of the Treasury  
Internal Revenue Service**Schedule of Contributors**Supplementary Information for  
Line 1 of Form 990, 990-EZ, and 990-PF (see instructions)

OMB No. 1545-0047

**2003**

Name of organization

Employer identification number

Creative Commons

04-3585301

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)( 3 ) (enter number) organization☐ 4947(a)(1) nonexempt charitable trust not treated as a private foundation☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**. (Note: Only a section 501(c)(7), (8), or (10) organization can check box(es) for both the General rule and a Special rule—see instructions.)

**General Rule—**

- ☐ For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

**Special Rules—**

- ☒ For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms. (Complete Parts I and II.)
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. (Complete Parts I, II, and III.)
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the Parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year.) . . . . . ► \$ \_\_\_\_\_

**Caution:** Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they **must** check the box in the heading of their Form 990, Form 990-EZ, or on line 1 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization

Creative Commons

Employer identification number

04-3585301

**Part I** Contributors (See Specific Instructions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	William & Flora Hewlett Foundation <input type="checkbox"/> Check if above is a business 2121 Sand Hill Road Menlo Park, CA 94025 Foreign State or Province: _____ Foreign Country: _____	\$ 1,000,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
—	<input type="checkbox"/> Check if above is a business _____ _____ Foreign State or Province: _____ Foreign Country: _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
—	<input type="checkbox"/> Check if above is a business _____ _____ Foreign State or Province: _____ Foreign Country: _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
—	<input type="checkbox"/> Check if above is a business _____ _____ Foreign State or Province: _____ Foreign Country: _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
—	<input type="checkbox"/> Check if above is a business _____ _____ Foreign State or Province: _____ Foreign Country: _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
—	<input type="checkbox"/> Check if above is a business _____ _____ Foreign State or Province: _____ Foreign Country: _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
—	<input type="checkbox"/> Check if above is a business _____ _____ Foreign State or Province: _____ Foreign Country: _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)



Name of organization

Employer identification number

Creative Commons

04-3585301

**Part II** Noncash Property (See Specific Instructions.)

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	..... ..... ..... .....	\$ .....	.....
_____	..... ..... ..... .....	\$ .....	.....
_____	..... ..... ..... .....	\$ .....	.....
_____	..... ..... ..... .....	\$ .....	.....
_____	..... ..... ..... .....	\$ .....	.....
_____	..... ..... ..... .....	\$ .....	.....
_____	..... ..... ..... .....	\$ .....	.....
_____	..... ..... ..... .....	\$ .....	.....

Name of organization

Employer identification number

Creative Commons

04-3585301

**Part III Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than \$1,000 for the year.** (Complete columns (a) through (e) and the following line entry.)For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year (Enter this information once—see instructions.)

► \$

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	.....	.....	.....
	.....	.....	.....
	.....	.....	.....
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	.....		.....
	.....		.....
	For. Prov. Country		
_____	.....	.....	.....
	.....	.....	.....
	.....	.....	.....
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	.....		.....
	.....		.....
	For. Prov. Country		
_____	.....	.....	.....
	.....	.....	.....
	.....	.....	.....
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	.....		.....
	.....		.....
	For. Prov. Country		
_____	.....	.....	.....
	.....	.....	.....
	.....	.....	.....
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	.....		.....
	.....		.....
	For. Prov. Country		

**Creative Commons**

**#04-3585301**

**Year Ended December 31, 2003**

**Statement 1**

**Part II, Line 42**

**Part IV, Line 57b**

**Fixed Asset Schedule**

Date of Acquisition	Description	Method/Life	Cost	Prior Accumulated Depreciation	Depreciation Expense	Accumulated Depreciation	Net Book Value
31-Dec-02	Computer	SL/3yrs	2,453	818	818	1,636	817
30-Jun-02	Computer	SL/3yrs	2,819	470	939	1,409	1,410
30-Jun-02	Computer	SL/3yrs	3,122	520	1,041	1,561	1,561
Dec-03	Projector	SL/3yrs	2,727			-	2,727
Dec-03	Computer	SL/3yrs	2,733			-	2,733
			<u>13,854</u>	<u>1,808</u>	<u>2,798</u>	<u>4,606</u>	<u>9,248</u>

## Creative Commons

#04-3585301

Year Ended December 31, 2003

### Statement 2

### Form 990

### Part III

### Statement of Program Service Accomplishments

Too often the debate over creative control tends to the extremes. At one pole is a vision of total control, a world in which every last use of a work is regulated and in which "all rights reserved" is the norm. At the other end is a vision of anarchy, a world in which creators enjoy a wide range of freedom but are left vulnerable to exploitation. Balance, compromise, and moderation, once the driving forces of a copyright system that valued innovation and protection equally, have become endangered species.

Creative Commons is working to revive these principles. We use private rights to create public goods: creative works set free for certain uses. Like the free software and open-source movements, our ends are cooperative and community-minded, but our means are voluntary and libertarian. We work to offer creators a best-of-both-worlds way to protect their works while encouraging certain uses of them: to declare "some rights reserved."

Thus, a single goal unites Creative Commons' current and future projects: to build a layer of reasonable, flexible copyright in the face of increasingly restrictive default rules. This overarching mission has two dimensions, one practical and one symbolic. On the practical side, we want to build the sum of creative material, whether owned or public domain, free for re-use by the public. On the symbolic side, we view every project as an opportunity to lay out an alternative vision of copyright, and to offer the public a simple way to voice their support for that vision. Few if any such outlets for systematized civic expression exist in the world of intellectual property today.

Our licensing project officially launched in December of 2002, and in 2003, we accomplished a great deal to further our mission:

**Creative Commons Licenses:** In December 2002, we launched our suite of Creative Commons copyright licenses. Each license allows an author to retain his or her copyright while allowing certain uses of his or her work. Creators come to our site and, from an intuitive menu, choose the combination of conditions that best reflects their preference. The options include an attribution requirement; a prohibition on commercial use; a restriction on derivative works; and a requirement that licensees "share alike" by releasing derived content under the same license they received. After choosing, the author receives a standard license expressed in three forms: human-readable (plain language and icons), lawyer-readable (the nitty-gritty that spells out the details), and machine-readable (a "metadata" expression of the licenses' key provisions). Through 2003, we made great progress with license adoption in several respects:

**Widespread Adoption:** By January 2004, more than 1 million web pages carried Creative Commons licenses; the growth rate of license adoption in 2003 was 50% per quarter.

**Application Embedding:** The Creative Commons licensing selection process was been embedded into applications such as Movable Type (a prominent blogging software), SnapGallery (a photo publishing software), and Adobe's XMP standard. This enables content producers conveniently to pick a license at the time of creation.



<http://creativecommons.org>

**Notable Adopters:** By the end of 2003, many large, notable projects had adopted Creative Commons licenses, including:

**The Public Library of Science:** a top-flight, open-access scientific journal led by Nobel Laureate Harold Varmus and available for free under the most permissive Creative Commons license

**Common Content:** a repository of Creative Commons licensed works

**Opsound:** an open-sound music community all based on Creative Commons licenses

**MIT's OpenCourseware project:** free online educational resources from one of the premier scientific institutions in the world

**Oyez Supreme Court Archive:** a collection of U.S. Supreme Court audio recordings that go back as far as 1955

**Internet Archive:** open-source text, video, and audio projects

**Rice Connexions:** free online educational resources available through a unique interactive courseware system

**Multimedia Training Kit:** free comprehensive media training curriculum targeted at developing nations, sponsored by UNESCO

**The International Commons (iCommons):** Launched in 2003, iCommons is an extension of our licensing project, dedicated to the drafting and eventual adoption of country-specific licenses. Imagine our licenses as the legal code processed by the respective legal "operating systems" of various countries. The aim of iCommons is to port the licenses for use across those different legal operating systems. This will involve both the literal and legal translation of the licenses by teams of volunteers in various countries around the world. By the end of 2003, eight draft licenses had already been completed and were in a public review process.

**Founders' Copyright:** The Framers of the U.S. Constitution understood that copyright was about balance — a trade-off between public and private gain, society-wide innovation and creative reward. In 1790, the U.S.'s first copyright law granted authors a monopoly right over their creations for 14 years, with the option of renewing that monopoly for another 14 years. The Founders' Copyright is a legal tool that lets copyright holders voluntarily re-create this policy by promising to release their work to the public domain after a 14- or 28-year term. The first adopter of the Founders' Copyright is O'Reilly & Associates, world-renowned publishers of technology handbooks. In April 2003, O'Reilly released hundreds of titles under the Founders' Copyright. Several others authors have volunteered to free their content under the FC license, and in April 2003 Creative Commons launched a web-based process by which more can participate.

**Marketing & Education:** Creative Commons' accomplishments also include a number of smaller projects and activities aimed at furthering the expressive and symbolic aspects of our mission. These include ongoing educational efforts: maintaining the widely read Creative Commons weblog; producing the popular 7-minute Flash animation "Get Creative," which explains



<http://creativecommons.org>

Creative Commons' mission in the language of artists; creating a set of educational comic strips explaining the copyright licenses in detail; publishing monthly profiles of authors and artists who use Creative Commons licenses; producing a series of freely copyable CD anthologies of CC-licensed music; and producing a year-end flash video "Reticulum Rex," which details the years accomplishments, and lays out a vision for the future. The staff, members of the Board of Directors, and Creative Commons' technical advisors also routinely appear on panels and give public addresses on Creative Commons at events from Seoul, Korea, to Washington, D.C., to Oslo, Norway. Creative Commons also made an appearance at the World Summit on the Information Society. Staffers contributed articles on copyright and Creative Commons to the Public Library of Science, Syllabus Magazine, and other publications.

**Technology:** An integral part of Creative Commons' model is to rely on the intelligence and potential of the Internet to facilitate the location of distributed content through the use of metadata (a.k.a., "semantic search"). By the end of 2003, we completed a beta Creative Commons semantic search engine - the first of its kind to find works that are "some rights reserved." We developed a protocol for embedding license information into MP3 files, and specified a standard way for verifying the validity of metadata, as demonstrated in our metadata embedding recommendations for MP3s. We are working closely the Worldwide Web Consortium to further these efforts, and have become a member. We also built a new application called "Mixer," a content management system, that enables musicians' to link their works to one another, promoting the idea of building on each others content.

**Licenses:** In addition to the standard suite of licenses, we were able to make a few more options available:

**-Sampling License:** Creative Commons first considered offering a Sampling License at the suggestion of collagist People Like Us (a.k.a. Vicki Bennett) and Negativland, the appropriationist art collective that has since served as the public discussion lead during the license drafting process. During this process, and thanks to FGV Law School, we learned that Gilberto Gil, Brazil's Minister of Culture had long been thinking along similar lines. We combined these independent inspirations and, before long, had new licenses to offer to the public. The Sampling licenses encourage sampling and collage of content, but allow artists to prohibit verbatim copies, if they choose. The license soft-launched in December of 2003.

**-CC-GNU-GPL:** Creative Commons wrapped the Free Software Foundation's, General Public License, with a human-readable commons deed, and machine-readable metadata. The government of Brazil adopted this license in December of 2003.

#### Other Notable Projects for 2003:

**-Moving Image Contest:** We began a contest to create a 2-minute moving image that explains the Creative Commons' mission. Entries were received and final judging completed in 2004.

**-Get Content:** A new section of our site devoted to the promotion and reuse of content



## Creative Commons

#04-3585301

Year Ended December 31, 2003

Statement 3

Form 990

Part V

## List of Officers, Directors, Trustee, and Key Employees

<u>Name</u>	<u>Title</u>	<u>Average Hours/Wk</u>	<u>Compensation</u>	<u>Vacation Liability</u>	<u>Employee Benefits</u>	<u>Expense Account</u>
Lawrence Lessig*	Chairman	14	22,106		4,652	-
James Boyle	Director	2.5	-		-	-
Michael Carroll	Director	2.5	-		-	-
Eric Eldred	Director	2.5	-		-	-
Eric Saltzman	Director	2.5	-		-	-
Hal Abelson	Director	2.5	-		-	-
Diane Cabell	Assistant Treasurer and Corporate Clerk	4	6,000		-	-
Molly Van Houweing	Director		-			-
Glen Otis Brown	Executive Director and President	40	78,919		2,635	-
Neeru Paharia	Assistant Director and Treasurer	40	73,569	1,454	2,615	-
Joi Ito	Director	2.5	-		-	-
Davis Guggenheim	Director	2.5	-		-	-

The address for all directors and officers is:

543 Howard St., 5th Floor

San Francisco, CA 94105

\*Compensated as an independent contractor through an agreement with Stanford University. This compensation is included on Line 43d "Contractor Fees".

**Creative Commons**

**#04-3585301**

**Year Ended December 31, 2003**

**Statement 4**

**Form 990**

**Part IV**

**Receivables from Officers, directors, trustees and key employees**

At the time of hire, Glenn Otis Brown, Executive Director, and President of Creative Commons, was offered a loan for \$20,000 as part of his salary package, to help him cover his initial moving expenses from Austin, Texas to San Francisco, California. Interest began accrual as of April 1<sup>st</sup>, 2002. Loan repayment, commenced on March 15<sup>th</sup>, 2003.

-Glenn Otis Brown is the Executive Director of Creative Commons, and the President and Treasurer of Creative Commons

-Loan amount: \$20,000

-Date of Note: April 1, 2002

-Maturity Date: January 2006

-Terms, 5% interest compounded monthly, payments of \$630.1 per month

Loan Balance as of December 31, 2003: \$16,618.31

---

**Creative Commons**

**#04-3585301**

**Year Ended December 31, 2003**

**Statement 5**

**Form 990**

**Part VI, Line 82b**

**Donated Services**

Creative Commons has received generous pro bono legal services from the following law firms:

Cooley Godward	79,025
Wilson Sonsini Goodrich and Rosati	50,129
Hale & Dorr	16,287
	<u>145,441</u>

YEAR 2003 **California Exempt Organization**  
**Annual Information Return**

FORM

**199**

For calendar or fiscal year beginning month \_\_\_\_\_ day \_\_\_\_\_ year 2003, and ending month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_.

**IMPORTANT: Your number is required.**

California corporation number <b>2412448</b>	Federal employer identification number <b>04-3585301</b>
---	---

Corporation/Organization name  
**Creative Commons**

Address **543 Howard Street, 5th Floor** PMB no. **600**  
City **San Francisco** State **CA** ZIP Code **94105-3013**

A Final return? ☐ Yes. Check applicable box. ☒ No  
☐ Dissolved ☐ Withdrawn ☐ Merged/Reorganized (attach explanation)  
 If a box is checked, enter date \_\_\_\_\_

B Check forms filed this year: State: ☐ 109 ☐ 100 ☐ 100S ☐ 100W  
 Federal: ☒ 990 ☐ 990EZ ☐ 990T ☐ 990PF ☐ 1041 ☐ 1120H ☐ 1120

C If organization is exempt under R&TC Section 23701d and is a school, public charity, religious organization, or is controlled by a religious operation, check box. See General Instruction F. No filing fee is required. ☒ ☐ No

D Is this a group filing? See General Instruction N. ☐ Yes ☒ No

E Accounting method used **Accrual**

F Type of organization ☒ Exempt under Section 23701 ☐ IRC Section 4947(a)(1) trust d \_\_\_\_\_ (insert letter)

**Part I Complete Part I unless not required to file this form. See General Instructions B and C.**

Receipts and Revenues (Attach check or money order here.)	1 Gross sales or receipts from other sources. From Side 2, Part II, line 8	1	
	2 Gross dues and assessments from members and affiliates	2	0.
	3 Gross contributions, gifts, grants, and similar amounts received. See instructions	3	
	4 Total gross receipts for filing requirement test. Add line 1 through line 3 This line must be completed. If the result is less than \$25,000, see General Instruction C	4	1,010,392.
Expenses	5 Cost of goods sold	5	
	6 Cost or other basis, and sales expenses of assets sold	6	
	7 Total costs. Add line 5 and line 6	7	0.
	8 Total gross income. Subtract line 7 from line 4	8	1,010,392.
Filing Fee	9 Total expenses and disbursements. From Side 2, Part II, line 18	9	609,502.
	10 Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	10	400,890.
	11 Filing fee \$10 or \$25. See General Instruction F	11	0.
	12 Penalty for failure to file on time. See General Instruction L	12	0.
	13 Use tax. See instructions	13	0.
	14 Balance due. Add line 11, line 12, and line 13	14	0.

- 15 If exempt under R&TC Section 23701d, has the organization during the year: (1) participated in any political campaign or (2) attempted to influence legislation or any ballot measure, or (3) made an election under R&TC Section 23704.5 (relating to lobbying by public charities)? If "Yes," complete and attach form FTB 3509, Political or Legislative Activities by Section 23701d Organizations ☐ Yes ☒ No
- 16 Did the organization have any changes in its activities, governing instrument, articles of incorporation, or bylaws that have not been reported to the Franchise Tax Board? If "Yes," complete an explanation and attach copies of revised documents ☐ Yes ☒ No
- 17 Is the organization exempt under R&TC Section 23701g? ☐ Yes ☒ No  
If "Yes," enter amount of gross receipts from nonmember sources \$ \_\_\_\_\_
- 18 Did the organization file Form 100, Form 100S, 100W, or Form 109 to report taxable income? ☐ Yes ☒ No  
If "Yes," enter amount of total income reported \$ \_\_\_\_\_

19 The financial records are in care of The Organization Daytime telephone 415-946-3068  
located at 543 Howard St, 5th Floor 94105

**Please Sign Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer	Date	Title	Daytime telephone
Paid Preparer's signature <b>Crosby &amp; Kaneda</b>	Date <b>11/15/2004</b>	Check if self-employed <input type="checkbox"/>	Paid Preparer's SSN or PTIN
Firm's name (or yours, if self-employed) and address <b>Crosby and Kaneda, CPAs 1611 Telegraph Ave., Ste 318 Oakland CA 94612</b>			FEIN <b>94-3243888</b> Daytime telephone <b>510-835-2727</b>

## MAIL TO:

Registry of Charitable Trusts  
P.O. Box 903447  
Sacramento, CA 94203-4470  
Telephone: (916) 445-2021

## WEB SITE ADDRESS:

<http://ag.ca.gov/charities/>

## REGISTRATION/RENEWAL FEE REPORT

## TO ATTORNEY GENERAL OF CALIFORNIA

Sections 12586 and 12587, California Government Code

11 Cal. Code Regs. Sections 311 and 312

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties as defined in Government Code Section 12586.1.

## RRF-1 EXTENSIONS WILL NOT BE GRANTED

Enter State Charity Registration Number, Name, and Address of Organization:

State Charity Registration Number: 117756

Creative Commons

Name of Organization

543 Howard Street, 5th Floor

Address (Number and Street)

San Francisco, CA 94105-3013

City or Town, State and Zip Code

Check if:

☐

Change of address

☒

Amended report

Corporate or Organization No. 2412448

Federal Employer I.D. No. 04-3585301

## PART A - ACTIVITIES

Yes No

1. During your most recent full accounting period did your gross receipts or total assets equal \$100,000 or more?

X

Note: If the answer is yes, you are required by Title 11 of the California Code of Regulations, §§311 and 312, to attach a check in the amount of \$25.00 to this report. Make check payable to Department of Justice.

2. For your most recent full accounting period (beginning 01/01/2003 ending 12/31/2003) list:

Gross receipts \$ 1,010,392 Total assets \$ 1,881,016 Actual X Estimated \_\_\_\_\_

## PART B - STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT

Note: If you answer "yes" to any of the questions below, you must attach a separate sheet providing an explanation and details for each "yes" response. Please review RRF-1 Instructions for Information required.

1. During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof either directly or with an entity in which any such officer, director or trustee had any financial interest? See attached

Yes No

X

2. During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?

X

3. During this reporting period, did nonprogram expenditures exceed 50% of gross revenues?

X

4. During this reporting period, were any organization funds used to pay any penalty, fine or judgment? If you filed a Form 4720 with the Internal Revenue Service, attach a copy.

X

5. During this reporting period, were the services of a professional fund-raiser or fund-raising counsel used? If "yes," provide an attachment listing the name, address, and telephone number of the service provider.

X

6. During this reporting period, did the organization receive any governmental funding? If so, provide an attachment listing the name of the agency, mailing address, contact person, and telephone number.

X

7. During this reporting period, did the organization hold a raffle for charitable purposes? If "yes," provide an attachment indicating the number of raffles and the date(s) they occurred.

X

8. Does the organization conduct a vehicle donation program? If "yes," provide an attachment indicating whether the program is operated by the charity or whether the organization contracts with a commercial fund-raiser.

X

Organization's area code and telephone number 415-946-3068

Organization's e-mail address \_\_\_\_\_

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of authorized officer

Printed Name

Title

Date

**Creative Commons**

**#04-3585301**

**Year Ended December 31, 2003**

**Form 990 Schedule A**

**Part IV-A Line 26b**

**Excess Contributions >22,401**

**FOR INFORMATIONAL PURPOSES ONLY DO NOT FILE WITH RETURN  
NOT OPEN FOR PUBLIC INSPECTION**

	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>Total</u>
MacArthur Foundation	300,000				300,000
Center for the Public Domain	815,000				815,000
					<u>1,115,000</u>
			22,401 x 2 =		(44,802)
			Excess Contribution		<u><u>1,070,198</u></u>



**Creative Commons**

**Adjusting Journal Entries  
Year Ended December 31, 2003**

Depreciation Expense	818	
Accumulated Depreciation		818

Application for Extension of Time To File an  
Exempt Organization Return

OMB No. 1545-1709

▶ File a separate application for each return.

- If you are filing for an Automatic 3-Month Extension, complete only Part I and check this box ☒
- If you are filing for an Additional (not automatic) 3-Month Extension, complete only Part II (on page 2 of this form).

**Note:** Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

**PART I** Automatic 3-Month Extension of Time-Only submit original (no copies needed)

**Note:** Form 990-T corporations requesting an automatic 6-month extension-check this box and complete Part I only ☐

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.

Type or print	Name of Exempt Organization Creative Commons	Employer identification number 04-3585301
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 559 Nathan Abbott Way	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. Stanford, CA 94305	

Check type of return to be filed (file a separate application for each return):

- |  |   |                                    |
|--|---|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation)                 | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL         | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ         | <input type="checkbox"/> Form 990-T (trust other than above)      | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF         | <input type="checkbox"/> Form 1041-A                              | <input type="checkbox"/> Form 8870 |

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension will cover.

- 1 I request an automatic 3-month (6-month, for 990-T corporation) extension of time until 8/15/2004 to file the exempt organization return for the organization named above. The extension is for the organization's return for:
- ▶ ☒ calendar year 2003 or
- ▶ ☐ tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

- 2 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

- 3 a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions \$ 0
- b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit \$ 0
- c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions \$ 0

**Signature and Verification**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ▶ Crasby & Kameda Title ▶ CPA Date ▶ 5.10.04

(HTA) For Paperwork Reduction Act Notice, see Instruction Form 8868 (12-2000)

- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** and check this box ☒ **X**

Note: **Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

**ART II Additional (not automatic) 3-Month Extension of Time - Must File Original and One Copy.**

Type or print	Name of Exempt Organization Creative Commons	Employer identification number 04-3585301
	Number, street, and room or suite no. If a P.O. box, see instructions. 543 Howard Street, 5th Floor	For IRS use only
File by the extended due date for filing the return. See instructions.	City, town or post office, state, and ZIP code. For a foreign address, see instructions. San Francisco, CA 94105-3013	

Check type of return to be filed (File a separate application for each return):

- ☒ Form 990   
 ☐ Form 990-EZ   
 ☐ Form 990-T (sec. 401(a) or 408(a) trust)   
 ☐ Form 1041-A   
 ☐ Form 5227   
 ☐ Form 8870  
☐ Form 990-BL   
☐ Form 990-PF   
☐ Form 990-T (trust other than above)   
☐ Form 4720   
☐ Form 6069

**STOP: Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

- If the organization does not have an office or place of business in the United States, check this box ☐ **X**  
 • If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_ If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- 4 I request an additional 3-month extension of time until 11/15/2004
- 5 For calendar year 2003, or other tax year beginning \_\_\_\_\_ and ending \_\_\_\_\_
- 6 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period
- 7 State in detail why you need the extension More time is requested to acquire all information needed to complete and file an accurate return.
- 8 a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions \$ 0
- b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868 \$ 0
- c Balance Due. Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions \$ 0

**Signature and Verification**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature Crosby & Kaneda Title Certified Public Accountants Date 8-11-04

**Notice to Applicant-To Be Completed by the IRS**

- ☐ We have approved this application. Please attach this form to the organization's return.  
☐ We have not approved this application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to the organization's return.  
☐ We have not approved this application. After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file. We are not granting a 10-day grace period.  
☐ We cannot consider this application because it was filed after the due date of the return for which an extension was requested.  
☐ Other \_\_\_\_\_

By: \_\_\_\_\_

Director \_\_\_\_\_

Date \_\_\_\_\_

Alternate Mailing Address - Enter the address if you want the copy of this application for an additional 3-month extension returned to an address different than the one entered above.

Type or print	Name Crosby and Kaneda, CPAs
	Number and street (include suite, room, or apt. no.) Or a P.O. box number 1611 Telegraph Ave., Ste 318
	City or town, province or state, and country (including postal or ZIP code) Oakland, CA 94612